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Before the
FEDERAL COMMUNICATIONS COMMISSION
Washington, D.C. 20554

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FCC - MAILROOM

In the Matter of

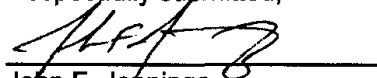
The Pay Telephone Reclassification and
Compensation Provisions of the
Telecommunications Act of 1996

CC Docket No. 96-128

COMPLETING CARRIER SYSTEM AUDIT REPORT

Big River Telephone Company, LLC ("Big River Telephone") hereby submits a System Audit Report as required by Section 64.1320(b) of the Commission's Rules and the Report and Order released in *The Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996*, FCC 03-235, CC Docket No. 96-128 (rel. October 3, 2003). Section 64.1320(a) of the Commission's Rules requires Completing Carriers to undergo a system audit of their call tracking system by an independent third party auditor. The System Audit Report is attached.

Respectfully submitted,


John F. Jennings
Big River Telephone Company, LLC
24 South Minnesota
Cape Girardeau, MO 63701
Tel: (573) 651-3373
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Dated: August 26, 2004

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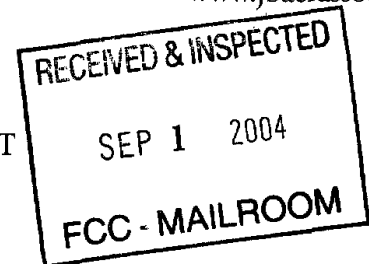
J. BAER & ASSOCIATES

LLC
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT



Jerry Howe
Big River Telephone Company, LLC
St. Louis, MO

We have audited the system and internal control procedures required of switch based resellers to compensate payphone service providers for coin less phone calls, for the period of October 3, 2003 to July 31, 2004. Our responsibility is to express an opinion about whether a system has been established and being implemented to accurately track the completion and compensation to payphone service providers of coin less calls originating from payphones based on our audit. The system is the responsibility of the company's management.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether Big River Telephone Company is in compliance with the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CC Docket No. 96-128. An audit includes tests of your accounting records and other procedures as well as evaluating the overall system. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the payphone compensation system referred to above conforms to the regulations set forth in the Pay Telephone Reclassification and Compensation Provisions of the Telecommunications Act of 1996, CC Docket No. 96-128 based on accounting principles generally accepted in the United States of America.

Jeffrey G. Baer
J. Baer & Associates, LLC
Certified Public Accountants
Jackson, MO 63755

August 13, 2004